



# HOWARD COUNTY DEPARTMENT OF FINANCE

P.O. Box 3370

■ Ellicott City, Maryland 21041 ■ 410-313-4076

Division of Property Tax Accounting

FAX 410-313-4099

TDD 410-313-2323

## **Sec. 20.121. Community associations.**

- (a) *Definitions.* As used in this section, the term "community association" shall mean any nonprofit community association or corporation organized or operated for the promotion of the common good and social welfare of any group of persons residing in Howard County.
- (b) *Amount of credit.* In accordance with § 9-315(a)(1) of the Tax-Property Article of the Annotated Code of Maryland, there is hereby granted, upon the application of any community association, a tax credit against the amount of Howard County taxes with respect to real or tangible personal property owned by community associations and used for community, civic, educational, library or park, purposes, that is not a swimming pool, tennis court, or similar recreational facility.
- 1. Such community association may charge a fee for the use of such property, but such fee may not exceed an amount sufficient to pay for the cost of the construction and maintenance of such property. For any taxable year in which the tax credits are granted or continued, the tax credits granted by this section shall equal 100% of the assessed value of such real or tangible personal property multiplied by the applicable Howard County tax rate for each such taxable year, provided that this credit shall not apply to special purpose taxes, such as the ad valorem, front foot benefit charge and fire tax. Tax credits may not be granted for any swimming pools, tennis courts or similar recreational facilities.
- (c) *Term of tax credit.* The tax credits granted pursuant to this section shall continue from year to year so long as:
  - (i) The property for which the tax credit is granted continues to be used for community, civic, educational, library or park purposes in Howard County; and
  - (ii) The community association granted such tax credits files the annual reports required by paragraph (e) of this section.
- (d) *Application for tax credit.* Applications for the tax credits provided in this section shall be filed with the director of finance. Such application shall be submitted on forms prepared and furnished by the director of finance and shall contain a declaration preceding the signature of the duly authorized representative of the applicant to the effect that such application is made under Article 24, § 1-105 of the Annotated Code of Maryland. The director of finance shall approve or disapprove any application filed pursuant to this section within thirty (30) days of receipt of such application and shall notify the applicant of his decision at the address set forth in the application. Decisions of the director of finance relating to this section shall be appealable to the board of appeals within thirty (30) days pursuant to the provisions of Article V of the Howard County Charter and Title 2 of this Code. Applications shall be received by the director of finance not later than October 1 of the taxable year for which the credit is claimed. This credit may apply only to taxes which initially accrue on or after July 1, 1977.
- (e) *Annual reports.* Each community association granted a tax credit pursuant to this section shall file annually with the director of finance a report confirming that it is a community association and that the property for which the tax credit was originally granted continues to comply with the requirements of paragraph (b) of this section. Such reports shall be submitted on forms prepared and furnished by the director of finance and shall contain a declaration preceding the signature of the authorized representative of the applicant that such report is made under Article 24, § 1-105 of the Annotated Code of Maryland. Such report shall be received by the director of finance not later than October 1 of each taxable year for which the tax credit to any community association shall be continued. (C.B. 38, 1998)



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## APPLICATION AND AFFIDAVIT FOR TAX CREDIT FOR COMMUNITY ASSOCIATIONS

### HOWARD COUNTY CODE SECTION 20.121

NAME: \_\_\_\_\_ Application Date \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY, STATE: \_\_\_\_\_

ZIP CODE: \_\_\_\_\_

**In accordance with Article 81, Section 9-C (k) of the Annotated Code of Maryland (1957 Edition, as amended), here is granted upon application of any Community Association, a tax credit against the amount of Howard County taxes, Real or Tangible Personal Property owned by Community Associations. This tax credit shall not apply to special purpose tax such as Ad Valorem, Front Foot Benefit Charges, or Fire Tax and may only apply to taxes which initially accrue on or after July 1, 20\_\_\_. Application shall be filled annually and received by the Director of Finance not later then October 1, of the taxable year for which credit is claimed.**

Should you have any questions concerning this application, call the Office of Finance, (410) 313- 3196.

The Community Association Tax Credit Applies to those associations meeting certain conditions:

1. Community Association shall mean any non-profit community association or corporation organized or operated for the promotion of the common good and social welfare of any group of persons residing in Howard County.
2. Property must be owned by the Community Association and used for community, civic, educational, library, or park purposes.
3. Community Association may charge a fee for use of such property, but such fee many not exceed any amount sufficient to pay for the cost of construction and maintenance of such property.

#### In connection therewith, the following questions must be answered:

- |   | YES   | NO    |
|---|-------|-------|
| 1. Is the Community Association a non-profit organization?<br>(If answer is NO, you are not eligible for the Tax Credit)                                | _____ | _____ |
| a. Is the community Association chartered in the State of Maryland?<br>(If yes, provide a copy of the Charter)  | _____ | _____ |
| 2. Does the Community Association have legal title to the<br>property for which the tax credit is being requested? If answer<br>is YES, please provide: | _____ | _____ |

#### Property Used For:

(Circle One below)

**Community Purpose**

**Civic**

**Educational**

**Library**

**Park**

Tax Index Number \_\_\_\_\_

Liber/ Folio \_\_\_\_\_

Legal Description \_\_\_\_\_



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3. If this property is used for any other purpose than community, civic, educational, library or park purposes, please advise.

Are any fees charged in excess of an amount sufficient to cover construction or maintenance of such property? Provide a copy of the latest audited revenue and expenditure report for the association.

YES

NO

\_\_\_\_\_

\_\_\_\_\_

Does the Community Association operate a swimming pool, tennis court or other similar recreational facility on the property described in Part 2 of this questionnaire?

If so please describe:

\_\_\_\_\_

\_\_\_\_\_

Please describe in detail how the Community Association operates for the common good and social welfare of a group of persons residing in Howard County:

Use this space for additional remarks. If additional sheets are needed for your answers, please attach to this questionnaire. The name of the Community Association should appear on each attachment.

I (WE) CERTIFY THAT THE ABOVE INFORMATION AND ANY ATTACHMENTS ARE TRUE AND CORRECT TO THE BEST OF MY (OUR) KNOWLEDGE.

Application is made under penalties provided by Section 5 of Article 81 of the Maryland Code. I further certify that this is a Community Association and that the property for which the tax credit was originally granted continues to comply with the requirements of the Howard County Code Section 20.121.

AUTHORIZED REPRESENTATIVE \_\_\_\_\_

Subscribed and sworn to before me on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

Signature of person administering oath.

Address of person administering oath.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Approved: \_\_\_\_\_  
Director of Finance or Designee

Date: \_\_\_\_\_